

Affidavit and Revenue Certification

Boy Scouts of America - Southeast LA Council ENTITY NAME
Jefferson Parish
Metairie (City), State

ANNUAL SWORN FINANCIAL STATEMENTS AND
CERTIFICATION OF REVENUES \$50,000 OR LESS (if applicable)

The annual sworn financial statements are required by Louisiana Revised Statute 24:514 to be filed with the Legislative Auditor within 90 days after the close of the fiscal year. The certification of revenues \$50,000 or less, if applicable, is required by Louisiana Revised Statute 24:513(l)(1)(c)(i).

Personally came and appeared before the undersigned authority, John Cabeza (officer name), who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of Boy Scouts of America - SELA (entity name) as of December 31, 2008, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

(Complete if applicable)

In addition, John Cabeza (officer name), who, duly sworn, deposes and says that Boy Scouts of America - SELA (entity name) received \$50,000 or less in revenues and other sources for the year ended December 31, 2008, and accordingly, is not required to have an audit for the previously mentioned year.


Signature

Sworn to and subscribed before me this 30 day of March, 2009.


NOTARY PUBLIC

HAROLD A. BUCHLER, JR.
NOTARY PUBLIC
JEFFERSON PARISH, LOUISIANA
MY COMMISSION IS FOR LIFE
NOTARY ID 12197

Officer's Name John Cabeza
Officer's Title CEO / Scout Executive

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Address 4200 S.I-10 Service Rd. West
Metairie, LA 70001
Ph/Fax/E-mail 504-889-0388 / 504-889-1162

Release Date 4/8/09

“ATTACHMENT B”

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20-945

Project Budget (FY 2007-08)

Name of Contracting Party: Southeast Louisiana Council Boy Scouts of America
Anticipated Income or Revenue

<u>Sources</u> (list all sources of revenue including this appropriation)	<u>Amounts</u>
1. State appropriations per Cooperative Endeavor Agreement	\$50,000
2. Total contributions – Friends of Scouting, United Way, Special events, etc	\$1,131,390
3. Other Revenue – Sale of Supplies, Sale to Public, Activity and camping, Investments	\$833,147
4.	\$ _____
Total of all sources	\$2,014,537

Budgeted Expenses

<u>Expense Categories</u> <u>Line Item</u>	<u>Amount of Line Item</u> <u>Appropriation (1)</u>	<u>Total Amount</u> <u>budgeted (2)</u>
1. Salaries (See attachment B, page 2)	\$44,400	\$936,710
2. Related Benefits	\$5,600	\$196,709
3. Travel	\$0	\$104,400
4. Operating Services	\$0	\$
Advertising	\$0	\$9,104
Printing	\$0	\$26,150
Maintenance of Equipment	\$NA	\$NA
Maintenance of Office	\$0	\$45,120
Rentals	\$NA	\$NA
Dues and Subscriptions	\$0	\$22,538
Telephones	\$0	\$18,985
Postage	\$0	\$17,100
Utilities	\$0	\$101,350
Other – Taxes, Insurance, Awards, Assistance	\$0	\$0
5. Office Supplies – Program supplies	\$0	\$176,230
6. Professional & Contract Services (See attachment B, page 3)	\$0	\$22,050
7. Other Charges (See attachment B, page 4)	\$NA	\$338,091
8. Acquisitions & Major Repairs	\$NA	\$NA
Total Use of the Appropriation	\$50,000	\$2,014,537

All numbers must be rounded to the nearest dollar. (Salaries and Professional & Other Contract Services shall be detailed using pages 2 and 3 of Attachment B).

(1) This column represents the portion of expenditures by category funded by the state appropriation provided by this Cooperative Endeavor Agreement.

(2) This column represents expenditures by category and MUST equal total sources listed above.

Southeast Louisiana Council
Statement of Financial Position
For the Period Ending 12/31/2008

#214

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Assets	Operating Fund		Capital Fund		Endowment Fund		Total All Funds	
	2008	2007	2008	2007	2008	2007	2008	2007
Current Assets								
1 Cash	852,632	1,294,401	176,922	63,321	34,448	34,492	1,064,002	1,392,215
2 Short Term Investments	607,542						607,542	
3 Accounts and Notes Receivable	12,460	27,467			1,123	950	13,583	28,417
4 Pledges Receivable	156,298	135,008					156,298	135,008
5 Inventories	11,792	10,925					11,792	10,925
6 Deferred Activity Expense		890						890
7 Prepaid Expense	40,612	31,291			53,037	32,368	93,649	63,659
8 Total Current Assets	1,681,336	1,499,983	176,922	63,321	88,608	67,811	1,946,865	1,631,114
9 Land, Building, and Equipment			2,423,025	2,381,338			2,423,025	2,381,338
10 Long-Term Investments					2,985,377	3,860,716	2,985,377	3,860,716
11 Total Noncurrent Assets			2,423,025	2,381,338	2,985,377	3,860,716	5,408,402	6,242,055
12 Total Assets	1,681,336	1,499,983	2,599,946	2,444,659	3,073,986	3,928,527	7,355,268	7,873,169
Liabilities and Net Assets								
Current Liabilities								
13 Accounts Payable	30,892	50,099		2,671	3,303	5,771	34,195	58,541
14 Accrued Expenses	20,547	31,147					20,547	31,147
15 Payroll Taxes Withheld	5,108	9,202					5,108	9,202
16 Custodian Accounts	85,792	89,314			10,009	10,009	95,801	99,323
17 Notes Payable			500,000	329,080			500,000	329,080
18 Deferred Activity Income	23,819	10,225					23,819	10,225
19 Deferred Camp Income	2,013	100					2,013	100
20 Deferred Special Events Income	3,000						3,000	
21 Deferred Other Income						68		68
22 Other Current Liabilities								
23 Total Current Liabilities	171,171	190,086	500,000	331,751	13,312	15,848	684,483	537,685
24 Total Noncurrent Liabilities								
25 Total Liabilities	171,171	190,086	500,000	331,751	13,312	15,848	684,483	537,685
Net Assets								
26 Unrestricted Net Assets	1,357,969	1,190,655	1,935,345	2,045,138	2,712,149	3,571,471	6,005,463	6,807,264
27 Temp. Restricted Net Assets	152,195	119,241	164,601	67,771	69,364	65,522	386,160	252,534
28 Perm. Restricted Net Assets					279,161	275,686	279,161	275,686
29 Total Net Assets	1,510,164	1,309,896	2,099,946	2,112,909	3,060,674	3,912,679	6,670,784	7,335,484
30 Total Liabilities and Net Assets	1,681,335	1,499,982	2,599,946	2,444,660	3,073,986	3,928,527	7,355,267	7,873,169

-- End of report --

Southeast Louisiana Council #214
Comparative Statement of Operations - Unrestricted
Thru Accounting Period 12 Ending 12/31/2008

Description	Operating Fund Fund #1			Year to Date			Current Yr. Budget
	Budget	Actual	Last Year	Budget	Actual	Last Year	
Support and Revenue							
Direct Support							
1 Friends of Scouting - Gross		-1,829	9,313	579,500	513,027	507,877	579,500
2 Less Provision for Uncollectible		-7,376	16,509	-57,900	-59,729	-32,471	-57,900
3 Net Friends of Scouting		-9,206	25,821	521,600	453,298	475,407	521,600
4 Project Sales		4,600		59,750	37,248	31,222	59,750
5 Special Events - Gross		13,090	32,600	275,083	319,508	290,500	275,083
6 Less Cost of Direct Benefit		-6,438	-4,692	-102,850	-78,824	-69,209	-102,850
7 Net Special Events		6,652	27,908	172,233	240,684	221,291	172,233
8 Legacies and Bequests	15,000			15,000	43,872	120,962	15,000
9 Foundations and Trusts	251,500	50,000	252,000	270,000	300,000	273,335	270,000
10 Other Direct Support	1,837		-3,612	22,000	3,902	22,802	22,000
11 Total Direct Support	268,337	52,046	302,118	1,060,583	1,079,004	1,145,019	1,060,583
Indirect Support							
12 United Ways	19,216	18,942	5,361	256,470	219,601	279,603	256,470
13 Fees & Grants From Government Agencies				50,000	50,000	30,000	50,000
14 Total Indirect Support	19,216	18,942	5,361	306,470	269,601	309,603	306,470
Revenue							
15 Sale of Supplies - Gross	3,100	3,094	2,795	37,200	33,444	36,199	37,200
16 Less Cost of Goods Sold	-49	79		-500	79	-455	-500
17 Net Sale of Supplies	3,051	3,172	2,795	36,700	33,523	35,744	36,700
18 Product Sales - Gross	485,000	560,538	547,612	485,000	713,532	581,746	485,000
19 Less Cost of Goods Sold	-315,250	-402,438	-332,462	-315,250	-487,394	-407,589	-315,250
20 Net Product Sales	169,750	158,100	215,150	169,750	226,138	174,157	169,750
21 Investment Income	3,174	1,127	4,096	38,000	22,796	46,677	38,000
22 Camping Revenue	36,062	41,281	26,335	171,170	187,742	146,286	171,170
23 Activity Revenue	900	11,079	13,645	233,193	173,367	180,858	233,193
24 Other Revenue	2,000	3,940	22,880	23,890	32,782	51,345	23,890
25 Total Revenue	214,937	218,700	284,900	672,703	676,348	635,067	672,703
Net Assets Released From Restrictions							
26 Reclass Friends of Scouting					78,143	21,050	
27 Reclass Foundations						90,000	
28 Reclass United Way					36,200	18,333	
Total Reclassification of Net Assets					114,342	129,383	
29 Total Support and Revenue	502,490	289,688	592,379	2,039,756	2,139,295	2,219,072	2,039,756

Description	Operating Fund Fund #1			Year to Date			Current Yr. Budget
	Budget	Actual	Last Year	Budget	Actual	Last Year	
Expenses							
Employee Compensation							
30 Salaries	79,421	90,101	75,074	965,965	931,754	815,869	965,965
31 Employee Benefits	12,694	13,344	30,211	152,174	140,024	142,050	152,174
32 Payroll Taxes	6,737	7,817	9,072	82,003	75,919	63,600	82,003
33 Employee Related Expenses	424	1,924		5,000	7,943	9,187	5,000
34 Total Employee Compensation	99,276	113,185	114,357	1,205,142	1,155,641	1,030,705	1,205,142
Other Expenses							
35 Professional Fees		12,500		22,050	39,500	25,500	22,050
36 Supplies	10,476	17,589	13,577	156,095	166,018	158,651	156,095
37 Telephone	1,599	1,753	4,715	19,300	17,349	20,176	19,300
38 Postage and Shipping	1,237	3,352	473	20,404	15,435	12,622	20,404
39 Occupancy	53,587	64,862	62,680	113,425	132,395	119,317	113,425
40 Rental and Maintenance of Equipment	3,732	5,913	4,623	48,130	46,585	51,714	48,130
41 Printing and Publications		1,423	530	32,055	28,643	25,674	32,055
42 Travel	6,344	10,198	6,626	130,540	108,113	72,281	130,540
43 Conferences and Meetings	2,142	496	5,910	71,222	39,971	41,832	71,222
44 Specific Asst. to Individuals	3,223	295	11,777	40,000	12,963	21,612	40,000
45 Recognition Awards	23,333	34,124	4,016	56,321	59,837	40,226	56,321
46 Interest Expense			-32				
47 Insurance	6,434	3,268	7,112	74,164	44,727	59,496	74,164
48 Other Expense	1,415	10,598	40,306	17,980	28,805	75,343	17,980
49 Charter and National Service Fees			329	22,538	22,181	17,239	22,538
50 Total Other Expenses	113,522	166,373	162,643	824,224	762,523	741,684	824,224
51 Total Expenses	212,798	279,558	277,000	2,029,366	1,918,163	1,772,389	2,029,366
52 Inc (Dec) in Unrestricted Net Assets	289,692	10,130	315,379	10,390	221,131	446,683	10,390
53 Unrestricted Net Assets, Beg. of Year					1,190,655	772,824	
54 Transfers			-28,952		-53,817	-28,952	
55 Adjustments to Net Assets						100	
56 Unrestricted Net Assets, End of Period					1,357,969	1,190,655	

-- End of report --